
1 Who Must Pay Estimated Tax

Every individual, partnership, association, trust or fiduciary required to file an Interest and Dividends Tax Return must also make Estimated Interest & Dividends Tax payments for its subsequent taxable period, unless the annual estimated tax for the subsequent taxable period is less than \$200. However, quarterly payments are required to be made whenever your **annual** estimated tax for the subsequent taxable period exceeds \$200 (See paragraph 6 for exceptions).

2 Where to Mail Payments

Mail estimated tax payment to:

NH DEPT OF REVENUE ADMINISTRATION
DOCUMENT PROCESSING DIVISION
PO BOX 2072 OR 2D: PO BOX 1201
CONCORD NH 03302

3 When to Make Payments

CALENDAR YEAR FILERS:

1st quarterly payment due [April 15, 2003](#)
2nd quarterly payment due [June 16, 2003](#)
3rd quarterly payment due [September 15, 2003](#)
4th quarterly payment is due [January 15, 2004](#)

FISCAL YEAR FILERS:

A quarterly payment is due on or before the 15th day of the 4th, 6th, 9th and 12th months of the taxable period to which they relate.

4 Payment of Estimated Tax

Estimated tax may be paid in full with the initial declaration or in equal installments on the due dates.

CHECKS ARE TO BE MADE PAYABLE TO:
STATE OF NEW HAMPSHIRE.

5 Underpayment Penalty

A penalty may be imposed by law (RSA 21-J:32) for an underpayment of estimated taxes if the payments are less than 90% of that period's tax liability. If estimate payments are not made on time, even if 90% of the tax is eventually paid, an underpayment penalty may be applied. If an estimated payment is missed, send the payment as soon as possible to reduce any penalty.

This penalty will not be imposed if any of the statutory exceptions apply per quarter.

6 Exceptions to the Underpayment Penalty

The penalty shall not apply if you meet one of the exceptions provided in the law (RSA 21-J:32). Please use form DP 2210/2220 to see if you meet one of the exceptions or to compute the amount of the penalty.

To obtain this form call the forms line at (603)271-2192.

7 Specific Questions

SPECIFIC QUESTIONS not covered herein should be referred to the Taxpayer Assistance Office, PO Box 2072, Concord, NH 03302-2072. Telephone (603) 271-2186. Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.

ESTIMATED INTEREST AND DIVIDENDS TAX
QUARTERLY PAYMENT FORMS

2002 TAXPAYER'S WORKSHEET – KEEP FOR YOUR RECORDS

- 1 All interest and dividend income taxable by the State.....1 _____
- 2 Less Exemption – check the exemptions that apply:
- 2(a) ☐ Yourself ☐ Spouse ☐ Partnership ☐ Fiduciary Total number of boxes checked _____ x \$2400 =2(a) _____
- 2(b) ☐ 65 (or over) or disabled ☐ Blind Total number of boxes checked _____ x \$1200 =2(b) _____
- ☐ Spouse 65 (or over) or disabled ☐ Spouse Blind
- 2 (c) Total exemptions [Line 2(a) plus 2(b)].....2(c) _____
- 3 New Hampshire Taxable Income [Line 1 minus Line 2(c)].....3 _____
- 4 New Hampshire Interest & Dividends Tax (Line 3 multiplied by 5%).....4 _____
- 5 2002 OVERPAYMENT applied to 2003 taxes.....5 _____
(If the overpayment exceeds the first 1/4 installment, the overage will be applied to the next installment and so on)
- 6 BALANCE OF ESTIMATED INTEREST & DIVIDENDS TAX (Line 4 minus Line 5).....6 _____

If Line 4 is less than \$200 see instructions paragraph No. 1.

COMPUTATION and RECORD of PAYMENTS

| Date Paid | Amount of each Installment (1/4 of Line 4 of worksheet) | 2002 Overpayment Applied to Installment | Balance Due | CALENDAR YEAR DUE DATES |
|-----------|--|---|-------------|-------------------------|
| 1. | \$ | \$ | \$ | April 15, 2003 |
| 2. | \$ | \$ | \$ | June 16, 2003 |
| 3. | \$ | \$ | \$ | Sept. 15, 2003 |
| 4. | \$ | \$ | \$ | Jan. 15, 2004 |

IMPORTANT:

PLEASE PUT THE NAMES AND SOCIAL SECURITY NUMBERS ON THE ESTIMATE FORM IN THE SAME SEQUENCE AS THOSE TO BE USED ON THE RETURN.

THE PENALTY PROVISIONS OF RSA 21-J:32 WILL APPLY IF THE ESTIMATE REQUIREMENTS HAVE NOT BEEN MET.

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ESTIMATED INTEREST AND DIVIDENDS TAX - 2003

For CALENDAR YEAR 2003 or other taxable period beginning _____ Mo Day Year ending _____ Mo Day Year

FOR DRA USE ONLY

Payment

Form 1
Calendar Year Due

April 15, 2003

FOR DRA USE ONLY

CHECK ONE: ☐ ① INDIVIDUAL/JOINT ☐ ③ PARTNERSHIP ☐ ④ FIDUCIARY

PLEASE PRINT OR TYPE

| | | |
|----------------------------------|--|---------------------------------|
| LAST NAME | FIRST NAME & INITIAL | SOCIAL SECURITY NUMBER |
| SPOUSE'S LAST NAME | FIRST NAME & INITIAL | SPOUSE'S SOCIAL SECURITY NUMBER |
| NAME OF PARTNERSHIP OR FIDUCIARY | FEDERAL EMPLOYER IDENTIFICATION NUMBER | |

NUMBER & STREET ADDRESS

ADDRESS (continued)

CITY/TOWN, STATE & ZIP CODE

☐ CHECK IF ADDRESS IS DIFFERENT FROM PRIOR RETURN.
Make check payable to: STATE OF NEW HAMPSHIRE. Do not staple or tape, your payment with this estimate. Do not file a \$0 estimate.

MAIL NH DEPT OF REVENUE ADMINISTRATION
DOCUMENT PROCESSING DIVISION
TO: PO BOX 2072 OR 2D: PO BOX 1201
CONCORD NH 03302

89

Amount of This Payment \$

FORM

DP-10-ES-2D

042

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ESTIMATED INTEREST AND DIVIDENDS TAX - 2003For CALENDAR YEAR **2003** or other taxable period beginning _____ ending _____
Mo Day Year Mo Day Year

FOR DRA USE ONLY

**Payment
Form 2
Calendar Year
Due
June 16, 2003**

FOR DRA USE ONLY

CHECK ONE: ☐ ① INDIVIDUAL/JOINT ☐ ③ PARTNERSHIP ☐ ④ FIDUCIARY**PLEASE PRINT OR TYPE**

LAST NAME FIRST NAME & INITIAL SOCIAL SECURITY NUMBER

SPOUSE'S LAST NAME FIRST NAME & INITIAL SPOUSE'S SOCIAL SECURITY NUMBER

NAME OF PARTNERSHIP OR FIDUCIARY FEDERAL EMPLOYER IDENTIFICATION NUMBER

NUMBER & STREET ADDRESS

ADDRESS (continued)

CITY/TOWN, STATE & ZIP CODE

☐ **CHECK IF ADDRESS IS DIFFERENT FROM PRIOR RETURN.**
Make check payable to: **STATE OF NEW HAMPSHIRE**. Do not staple or
tape, your payment with this estimate. Do not file a \$0 estimate.MAIL NH DEPT OF REVENUE ADMINISTRATION
DOCUMENT PROCESSING DIVISION
TO: PO BOX 2072 OR 2D: PO BOX 1201
CONCORD NH 03302

Amount of This Payment \$

DP-10-ES-2D
Rev. 10/02

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FORM

DP-10-ES-2D

042

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ESTIMATED INTEREST AND DIVIDENDS TAX - 2003For CALENDAR YEAR **2003** or other taxable period beginning _____ ending _____
Mo Day Year Mo Day Year

FOR DRA USE ONLY

**Payment
Form 3
Calendar Year
Due
Sept. 15, 2003**

FOR DRA USE ONLY

CHECK ONE: ☐ ① INDIVIDUAL/JOINT ☐ ③ PARTNERSHIP ☐ ④ FIDUCIARY**PLEASE PRINT OR TYPE**

LAST NAME FIRST NAME & INITIAL SOCIAL SECURITY NUMBER

SPOUSE'S LAST NAME FIRST NAME & INITIAL SPOUSE'S SOCIAL SECURITY NUMBER

NAME OF PARTNERSHIP OR FIDUCIARY FEDERAL EMPLOYER IDENTIFICATION NUMBER

NUMBER & STREET ADDRESS

ADDRESS (continued)

CITY/TOWN, STATE & ZIP CODE

☐ **CHECK IF ADDRESS IS DIFFERENT FROM PRIOR RETURN.**
Make check payable to: **STATE OF NEW HAMPSHIRE**. Do not staple or
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DOCUMENT PROCESSING DIVISION
TO: PO BOX 2072 OR 2D: PO BOX 1201
CONCORD NH 03302

Amount of This Payment \$

DP-10-ES-2D
Rev. 10/02

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FORM

DP-10-ES-2D

042

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ESTIMATED INTEREST AND DIVIDENDS TAX - 2003For CALENDAR YEAR **2003** or other taxable period beginning _____ ending _____
Mo Day Year Mo Day Year

FOR DRA USE ONLY

**Payment
Form 4
Calendar Year
Due
Jan. 15, 2004**

FOR DRA USE ONLY

CHECK ONE: ☐ ① INDIVIDUAL/JOINT ☐ ③ PARTNERSHIP ☐ ④ FIDUCIARY**PLEASE PRINT OR TYPE**

LAST NAME FIRST NAME & INITIAL SOCIAL SECURITY NUMBER

SPOUSE'S LAST NAME FIRST NAME & INITIAL SPOUSE'S SOCIAL SECURITY NUMBER

NAME OF PARTNERSHIP OR FIDUCIARY FEDERAL EMPLOYER IDENTIFICATION NUMBER

NUMBER & STREET ADDRESS

ADDRESS (continued)

CITY/TOWN, STATE & ZIP CODE

☐ **CHECK IF ADDRESS IS DIFFERENT FROM PRIOR RETURN.**
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DOCUMENT PROCESSING DIVISION
TO: PO BOX 2072 OR 2D: PO BOX 1201
CONCORD NH 03302

Amount of This Payment \$

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Rev. 10/02